



OGDEN UT 84201-0025

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PHILIP C & NICOLE S UELAND  
C/O BBJS 1501 4TH AVE 2880  
SEATTLE WA 98101

068237

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.  
0433890360

BODCD-

Use for payments

Letter Number: LTR0854C  
Letter Date : 2022-08-26  
Tax Period : 000000



\*[REDACTED]9050\*

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0025



PHILIP C & NICOLE S UELAND  
C/O BBJS 1501 4TH AVE 2880  
SEATTLE WA 98101

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EXHIBIT C



OGDEN UT 84201-0025

In reply refer to: 0433890360  
Aug. 26, 2022 LTR 854C 0  
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BODC: SB

PHILIP C & NICOLE S UELAND  
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SEATTLE WA 98101



068237

Taxpayer identification number: \*\*\*-\*\*-9050  
Tax periods: Dec. 31, 2017

Form: 3520  
3520-A

Kind of Penalty: CIVIL PENALTY

CISN1VHF91

Dear Taxpayer:

Thank you for your inquiry dated Dec. 16, 2021.

The information you submitted doesn't establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

To qualify as reasonable cause, the death, serious illness or unavoidable absence must be that of:

1. the person who's responsible for filing the return or paying the tax if the return is an individual return, or
2. the person who has sole authority to execute the return or pay the tax if the return is a corporate, estate, or trust return.

The death, serious illness or unavoidable absence of a member of the immediate family of the person described in 1 or 2 above will also qualify as reasonable cause. However, the death, serious illness or unavoidable absence of the person responsible for preparing the return or writing the check doesn't qualify for reasonable cause.

Penalty was not assessed for Form 3520. It was assessed for late filing of Form 3520-A. The Form 3520-A was received Mar. 12, 2019, and the due date was Mar. 15, 2018. There is no record on the account of an extension.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

0433890360

Aug. 26, 2022 LTR 854C 0

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If you have additional information and want your case to receive further consideration by the IRS Independent Office of Appeals, provide a detailed written statement of the dispute issues, along with supporting documentation, to the Service Center Penalty Appeals Coordinator within 60 days from the date of this letter. It must include:

1. Your name and address;
2. Your taxpayer identification number (Social Security number, individual taxpayer identification number, or employer identification number);
3. A statement that you want to appeal the findings;
4. A statement of facts supporting your position on the issues you are appealing;
5. If possible, a statement outlining the law or other authority on which you rely;
6. A copy of your original request, if available; and
7. A copy of this letter.

The statement of facts, in 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. You must declare the statement true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service  
Service Center Penalty Appeals Coordinator  
Attn: CM  
PO Box 9941 TPR M/S 6731  
OGDEN UT 84409

The Service Center Penalty Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written



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statement to the Appeals Office serving your district.

#### REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the IRS can represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, are available at [www.irs.gov/forms](http://www.irs.gov/forms) or by calling 800-TAX-FORM (800-829-3676).

#### OTHER INFORMATION

If taxes are overdue on your account, you'll continue to receive bills, even if you appeal the penalty. If you decide to appeal, you can pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines you aren't required to pay it, we'll adjust your account and send you a refund.

If you don't appeal, you can file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request, in writing, that your claim for refund be immediately rejected. Then you'll be issued a notice of disallowance. You generally have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Court of Federal Claims.

You can get the forms or publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call Customer Service at 267-941-1000 between 4:00 p.m. and 11:00 p.m. EDT.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

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Thank you for your cooperation.

Sincerely yours,

*Tracie A. Nicholas*

Tracie A. Nicholas  
Program Manager, AM OPS 2

Enclosures: